

§ 10.5

§ 10.5 Application for enrollment as an enrolled agent or enrolled retirement plan agent.

(a) *Form; address.* An applicant for enrollment as an enrolled agent or enrolled retirement plan agent must apply as required by forms or procedures established and published by the Office of Professional Responsibility, including proper execution of required forms under oath or affirmation. The address on the application will be the address under which a successful applicant is enrolled and is the address to which all correspondence concerning enrollment will be sent.

(b) *Fee.* A reasonable nonrefundable fee will be charged for each application for enrollment as an enrolled agent filed with the Director of the Office of Professional Responsibility in accordance with 26 CFR 300.5. A reasonable nonrefundable fee will be charged for each application for enrollment as an enrolled retirement plan agent filed with the Director of the Office of Professional Responsibility.

(c) *Additional information; examination.* The Director of the Office of Professional Responsibility, as a condition to consideration of an application for enrollment, may require the applicant to file additional information and to submit to any written or oral examination under oath or otherwise. The Director of the Office of Professional Responsibility will, on written request filed by an applicant, afford such applicant the opportunity to be heard with respect to his or her application for enrollment.

(d) *Temporary recognition.* On receipt of a properly executed application, the Director of the Office of Professional Responsibility may grant the applicant temporary recognition to practice pending a determination as to whether enrollment to practice should be granted. Temporary recognition will be granted only in unusual circumstances and it will not be granted, in any circumstance, if the application is not regular on its face, if the information stated in the application, if true, is not sufficient to warrant enrollment to practice, or if there is any information before the Director of the Office of Professional Responsibility indicating that the statements in the application

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are untrue or that the applicant would not otherwise qualify for enrollment. Issuance of temporary recognition does not constitute enrollment to practice or a finding of eligibility for enrollment, and the temporary recognition may be withdrawn at any time by the Director of the Office of Professional Responsibility.

(e) *Appeal from denial of application.* The Director of the Office of Professional Responsibility must inform the applicant as to the reason(s) for any denial of an application for enrollment. The applicant may, within 30 days after receipt of the notice of denial of enrollment, file a written appeal of the denial of enrollment with the Secretary of the Treasury or his or her delegate. A decision on the appeal will be rendered by the Secretary of the Treasury, or his or her delegate, as soon as practicable.

(f) *Effective/applicability date.* This section is applicable to enrollment applications received on or after September 26, 2007.

[T.D. 9011, 67 FR 48765, July 26, 2002, as amended by T.D. 9359, 72 FR 54546, Sept. 26, 2007]

§ 10.6 Enrollment as an enrolled agent or enrolled retirement plan agent.

(a) *Term of enrollment.* Each individual enrolled to practice before the Internal Revenue Service will be accorded active enrollment status subject to his or her renewal of enrollment as provided in this part.

(b) *Enrollment card.* The Director of the Office of Professional Responsibility will issue an enrollment card to each individual whose application for enrollment to practice before the Internal Revenue Service is approved after July 26, 2002. Each enrollment card will be valid for the period stated on the enrollment card. An individual is not eligible to practice before the Internal Revenue Service if his or her enrollment card is not valid.

(c) *Change of address.* An enrolled agent or enrolled retirement plan agent must send notification of any change of address to the address specified by the Director of the Office of Professional Responsibility. This notification must include the enrolled agent's or enrolled retirement plan